

November 5, 2018

VIA HAND-DELIVERY

Denise Gill

Fidelity & Deposit Co. of MD
c/o Zurich North America
1299 Zurich Way
Schaumburg, Illinois 60196

Policy #CCP 003792419

Dear Ms. Gill:

After thorough investigation, I am required by Miss. Code Ann. § 7-7-211 (1972), to demand from you, payment in the amount of Nineteen Thousand Eight Hundred Twenty-one dollars and Fifty cents (\$19,821.50) to the Office of the State Auditor for the use and benefit of the Harrison County Board of Supervisors, within thirty (30) days of this date.

This sum represents the amount that you, as the Assistant Tax Collector, fraudulently received from the Harrison County Board of Supervisors between May 8, 2017 and June 4, 2018 for in-county travel reimbursements. This sum also represents the amount of your salary that exceeded the Harrison County Tax Collector's salary for 2016 and 2017. This sum also represents interest and cost of recovery. An itemized statement indicating the amount of this demand is enclosed.

Please refer to case number 24-16-8493 when corresponding with this office concerning this case. Make reimbursement payable to "State Department of Audit Exception Clearing Account" and remit to Sarah Smith at the address listed below.

If you refuse, neglect or otherwise fail to pay the demand within the allotted thirty (30) days, I have the authority and duty to institute suit pursuant to Miss. Code Ann. § 7-7-211 (1972), and the Attorney General of Mississippi shall file a civil lawsuit in the proper court. Please be aware that after thirty (30) days interest will again begin accruing at one percent (1%) per month until the demand is paid in full.

Sincerely,

Shad White
State Auditor

SW/sss
Enclosure

SCHEDULE OF EXCEPTION

Denise Gill

Assistant Tax Collector, Harrison County Tax Collector's Office

November 5, 2018

ITEM	AMOUNT
FRAUDULENT MILEAGE REIMBURSEMENTS MS Code Ann. 1972 § 97-7-10; 97-11-25 and 97-19-39 Denise Gill used her position as the Assistant Tax Collector for the Harrison County Tax Collector's Office to claim and receive fraudulent mileage reimbursements.	\$3,254.89
DEPUTY'S SALARY EXCEEDED TAX COLLECTOR'S SALARY MS Code Ann. 1972 § 27-1-9 Denise Gill's salary, as a deputy tax collector, exceeded the Tax Collector's salary for 2016 and 2017	\$11,391.66
INTEREST – Fraudulent Mileage Reimbursements MS Code Ann. 1972 § 7-7-211 Interest calculated at one percent (1%) per month from date of loss	\$256.11
INTEREST – Deputy's Salary Exceeded Tax Collector's Salary MS Code Ann. 1972 § 7-7-211 Interest calculated at one percent (1%) per month from date of loss	\$1,663.95
COST OF RECOVERY Cost is assessed on an hourly basis from each staff member.	\$3,254.89
TOTAL	\$19,821.50